

usually sold, but not by forced sale thereof, and the words "market value" or "true value," whenever in the tax laws, shall be held and deemed to mean what the property and subjects would bring at cost sale when sold in such manner as such property and subjects are usually sold.

SEC. 15. *Board of Assessors shall advertise in five places.*

Each township board of list-takers and assessors shall advertise in five or more public places in the township immediately after their appointment, notifying all tax-payers to return to the list-taker all the real and personal property which each tax-payer shall own on the first day of June, requiring said returns to be made to the list-takers during the month of June under the pains and penalties imposed by law, and naming the places and times at which they will be present to receive tax lists: *Provided*, in cities and towns of five thousand inhabitants or more, the said board of list-takers and assessors may proceed from and after the first Monday in May to assess real estate and personal property, but the actual listing thereof shall not begin until the first day of June, and said list-takers or assessors shall receive for their services such compensation as may be allowed them by the board of county commissioners.

"Market value" and "true value" defined.

Board of township assessors and list-takers to advertise.

Returns to be made.

Proviso: when assessment to begin in certain cities.

SEC. 16. *Tax Commissioners to prepare instructions for assessors and listers.*

It shall be the duty of the tax commissioners, at least thirty days previous to the date fixed for listing taxes, to prepare a pamphlet for the instruction of tax assessors. Said pamphlet shall, in as plain terms as possible, explain the proper working of the tax laws of the State, and shall call particular attention to any points in the administration of the laws which have seemed to be overlooked or neglected. They shall advise the assessors of the practical working of the laws, and explain any points which seem to be intricate and upon which assessors may differ. Copies of said pamphlet shall be sent to the register of deeds of each county, whose duty it shall be to see that each assessor and tax-lister is furnished with a copy.

Board of tax commissioners to prepare pamphlet of instructions for use of assessors, etc. What to contain.

To advise assessors.

Copies sent to register of deeds for distribution.

SEC. 17. *Oath of tax-listers and assessors.*

The board of list-takers and assessors shall make a complete return of their assessments, embracing an abstract of the taxable property of their respective townships, to the board of county commissioners on or before the second Monday in July, and annex the following affidavit, subscribed and sworn to before a justice of the peace, who shall certify the same:

List-takers and assessors to make complete returns under oath to county commissioners second Monday in July.

"We, the list-takers and assessors of ..... Township, of ..... County, make oath that the foregoing list contains, to the best of our knowledge and belief, all the real and personal property required by law to be assessed in said township, and that

Form of affidavit.